

Summit County Executive Office
Parking Access Card
1st Audit Follow-up - General Report

Prepared For:

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Approved by Audit Committee
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Auditors:

Lisa Skapura, Director; Jon Keenan, Assistant Director; Brittney Quinn, Senior Auditor; Mario Warren, Senior Auditor.

Objectives and Methodology:

To determine if management has implemented their management action plans as stated in the previously issued audit reports.

Follow-up audits are not required to be conducted under GAO Yellow Book Standards. Due to the nature of this engagement (e.g., following up on issues noted in the prior audit reports with limited planning/assessment of risk and no new issues identified), this audit follow-up was not conducted in accordance with generally accepted government auditing standards.

Scope:

An overview and evaluation of policies, processes, and procedures implemented by the department/agency because of management actions stated in the management action plans during the prior audit process.

Testing Procedures:

The following were the major audit steps performed:

1. Review the prior audit final reports to gain an understanding of IAD issues, recommendations, and subsequent management action plans completed by the audited department/agency.
2. Review the work papers from the prior audit.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the prior audit.
4. Identify management actions through discussions/interviews with appropriate departmental personnel to gain an understanding of the updates/actions taken.
5. Review applicable support to evaluate management actions.
6. Determine implementation status of management action plans.
7. Complete the audit follow-up report noting the status of previously noted management actions.

Summary:

Of the five (5) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Executive Office fully implemented one (1), partially implemented one (1) and did not implement three (3) management action plans.

Based on the above-noted information, IAD believes the Executive Office has made some progress towards the implementation of their corrective management action plans; however, additional work is needed to fully implement the management action plan as stated in response to the issues identified during the performance audit. Internal Audit will conduct another follow-up audit to confirm implementation.

Summit County Executive Office
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1st Audit Follow-up – General Report

Listed below is a summary of the issues noted in the audit follow-up report and their status. Each issue number is in reference to the previously-issued audit report:

MANAGEMENT ACTION PLANS FULLY IMPLEMENTED

Issue 1: Upon discussion with Administrative Services and Finance & Budget personnel, IAD noted no policies and procedures exist over the County pool vehicle card process (including but not limited to):

- Issuance of county pool cards,
- County pool card chargeback process,
- Process over terminated employees and how to deactivate county pool cards,
- No list of authorized personnel exists for the request and approval of county pool cards.

Management Action Plan: The Department of Administrative Services along with the Department of Finance and Budget will develop Policy and Procedures to help ensure that proper procedures are in place and consistently followed for the County pool vehicle card process.

IAD obtained and reviewed the Parking Deck Pool Card Policy to ensure the policy addressed the County pool vehicle card process.

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED:

Issue 5: Upon detail testing of parking cards, IAD could not determine the existence of the twenty-one (21) out of two hundred and twenty-two (222) departmental parking cards.

- Five (5) cards were utilized within the last year and sixteen (16) were utilized over a year ago.

Management Action Plan: The Executive Department of Finance and Budget is working with IT to develop a share point data base that will be monitored by each department to ensure all pool cards are being accounted for and paid for by the appropriate department.

Upon discussion with Executive Office personnel, IAD noted a ticket was created in the Office of Information Technology (OIT) work order system to create a SharePoint database. This ticket was put on hold due to COVID-19.

MANAGEMENT ACTION PLANS NOT IMPLEMENTED:

Issue 2: Upon detail testing, IAD noted four (4) out of four hundred and twenty-four (424) instances where a terminated employee is still listed as having an active parking card; however, the card has not been utilized to enter the garage since their termination date.

Management Action Plan: As part of the Policy and Procedures in the Management Action Plan for issue 1, it will include procedures for a process to notify ABM personnel of all terminations.

Upon discussion with Executive Office personnel, IAD noted a procedure was not created to notify ABM of all terminations.

Issue 3: Upon detail testing, IAD noted one (1) instance where an employee received a parking card and was noted on ABM's report under the payroll deduction category; however, the employee was not receiving a county payroll deduction.

Management Action Plan: The Departments of Employee Benefits and Insurance and Risk Management will transition the function of tracking and reconciling parking garage billings from Employee Benefits to the Fleet

Summit County Executive Office
Parking Access Card
1st Audit Follow-up – General Report

Manager in Risk Management. The Fleet Manager will then develop a Policy and Procedure to manage and reconcile all existing cardholders and any new cardholder wishing to receive a payroll deduction. As part of this policy and procedure, ABM will be notified that they should not issue any new cards unless notified by the Department of Insurance and Risk Management.

Upon discussion with Executive Office personnel, ABM was not notified that they should not issue any new cards unless notified by the Department of Insurance and Risk Management. In addition, the Payroll Deduction Enrollments, Terminations and Deductions Policy was obtained; however, IAD noted it did not include a reconciliation to ensure cardholders were receiving the proper payroll deduction.

Issue 4: Upon review of ABM parking card invoices, IAD noted an invoice is sent from ABM to the Executive's Office listing employees/departments, seventy-eight (78) cardholders, who were not billed via ABM invoice or county payroll deduction; however, the applicable departments were not charged back.

Management Action Plan: The invoice for the seventy-eight cardholders in the future will be sent to the Executive – Finance and Budget and will become part of the chargeback that is in place for the pool cards. The additional cards will be charged back to the appropriate departments starting with the chargeback for the 1st 6 months of 2019.

Upon detail testing of current cardholders being invoiced by ABM to the Department of Finance & Budget, IAD noted ten (10) out of two hundred and three (203) instances, or 5%, where the incorrect department was receiving the chargeback.